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FINANCE DEPARTMENT

NOTIFICATION

The 31st May 2007

S.R.O. No.344/07— In exercise of the powers conferred by Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendment to Schedule C to the said Act and direct that the said amendment shall come into force on the 1<sup>st</sup> June 2007, namely:-

#### AMENDMENT

In the said Schedule C, for the entry appearing in column (2) against serial No.3, the following entry shall be substituted, namely:-

"Motor spirit including Petrol, High Speed Diesel, Light Diesel Oil and Aviation Turbine Fuel except when sold to a Turbo-Prop Aircraft;

Explanation:- For the purpose of this entry, 'Turbo-Prop Aircraft' means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine".

[No.24987-CTA-14/2007-F]

By order of the Governor

P.K. ROUT

Under-Secretary to Government